applications were made for giving retrospective effect to the licenses.

Motor Spirit (Taxation on Sales) Act.

469. The working of the Motor Spirit (Taxation on sales) Act, 1949, was continued to be administered by the Commissioner of Sales-tax and the Sales-tax Officers under him.

470. At the end of the year, there were 3 importers, 3 wholesalers and 63 retailers registered as dealers in petrol under section 4 (1) of the Act. The number of registered importers and retailers in Motor Spirit other than petrol were 3 and 42 respectively.

471. The number of monthly assessments made under petrol and Motor spirit other than petrol were 1,293 and 772 respectively. One hundred and forty-one assessments in petrol cases and 250 in Motor Spirit other than petrol were pending at the end of the year.

472. The total demand, collection and balance were Rs. 22,92,693, Rs. 21,81,688 and Rs. 1,11,006, respectively.

473. No offence was reported under the Act either by the Departmental Officers or by other departmental officers empowered with such powers.

474. There was one case of appeal at the beginning of the year. Nine cases were received afresh during the year thus making a total of 10. Of these, 5 cases were dismissed and assessments in 3 cases were reduced, leaving a balance of 2 cases at the end of the year.

(iv) Stamps.

475. The total revenue from stamps under all heads amounted to Rs. 50,82,012 and the expenditure incurred was Rs. 1,31,736. The net revenue during the year was Rs. 49,50,276.

476. The amount outstanding recovery at the beginning of the year under Institution fees in pauper suits was Rs. 2,24,242. A sum of Rs. 56,756 was awarded as fees by the several Courts during the year bringing the total to Rs. 2,81,545. A sum of Rs. 37,241 was recovered and a sum of Rs. 11,962 was remitted during the year, and out